IN THE DISTRICT COURT OF THE UNITED STATES

FOR THE DISTRICT OF SOUTH CAROLINA

GREENVILLE DIVISION

Gregory T. Christian,	)	
	)	Civil Action No. 6:04-23323-HFF-WMC
Plaintiff,	)	
	)	**O R D E R**
vs.	)	
	)	
United States of America,	)	
Internal Revenue Service,	)	
	)	
Defendant.	)	
	)	

This matter is before the court on the plaintiff's motion to compel the defendant to answer his Requests for Admission 1-3. In his complaint, which was filed *pro se*, the plaintiff alleges that he is entitled to a refund of funds seized by the United States to pay his 1998 tax liability.

Pursuant to the provisions of Title 28, United States Code, Section 636(b)(1)(A), and Local Rule 73.02(B)(2)(e), D.S.C., all pretrial matters in cases involving *pro se* litigants are referred to a United States Magistrate Judge for consideration.

On October 11, 2005, the plaintiff served the United States with requests for admission, which requested that the United States admit or deny the following:

> (1)   Plaintiff filed a federal income tax return for each of the years 1994-1007 and 1999-2004.
>
> (2)   Plaintiff's income tax returns for each of the years 1994-2004 were filed in the same fashion.
>
> (3)   Plaintiff's income tax returns for each of the years 1994-2004 were not one from another materially different in form.

The United States objected to each of these requests on the basis that they were not relevant to the claim or defense of any party. *See* Fed.R.Civ.P. 26(b)(1). This

court agrees. As noted above, at issue in the instant case is the plaintiff's tax liability for the year 1998, and whether the plaintiff is entitled to a refund of funds seized by the United States to pay the 1998 tax liability. The requests for admission involve years other than the 1998 tax year and have no relevance to the instant case.

Wherefore, based upon the foregoing,

IT IS ORDERED that the plaintiff's motion to compel is denied.

IT IS SO ORDERED.

s/William M. Catoe
United States Magistrate Judge

December 21, 2005

Greenville, South Carolina